

1 THE HONORABLE JOHN C. COUGHENOUR
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7 UNITED STATES DISTRICT COURT
8 WESTERN DISTRICT OF WASHINGTON
9 AT SEATTLE

10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 v.

13 MICHAEL CHAVIRA, *et al.*,

14 Defendants.

CASE NO. C20-0166-JCC

ORDER

15 This matter comes before the Court on the parties' stipulated notice of conditional
16 dismissal (Dkt. No. 23.) Having thoroughly considered the briefing and the relevant record, the
17 Court hereby GRANTS dismissal as indicated below

18 In the underlying suit, the Government seeks a judgment on certain tax liens and the
19 foreclosure of tax liens. (*See* Dkt. No. 1.) While a stipulated dismissal is ordinarily self-
20 executing, *see* Fed. R. Civ. P. 41(a)(1)(A)(ii), because the parties seek a condition dismissal, the
21 Court ORDERS as follows.

22 The parties' request for a condition dismissal is GRANTED. However, if Mr. Chavira
23 does not complete his bankruptcy plan, this matter will be revived. The date of original filing of
24 the complaint will operate such that the various statute of limitations dates underlying the
25 assessments at issue in this case will not run as a result of the conditional dismissal of this case.

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DATED this 28th day of February 2022.



A handwritten signature in black ink, appearing to read "John C. Coughenour", is written over a horizontal line.

John C. Coughenour
UNITED STATES DISTRICT JUDGE